**Chief Secretary.**

It will be published in the *Mysore Gazette.*

BY MESSRS. HAMPIAH and A. VENKATARAMANA BOYEE (Special Interests, Sidlaghatta); J. NARANAPPA (Sidlaghatta Municipality).—

*Q.*—42. Will the Government be pleased to give the following particulars:—

(*a*) The number of income-tax notices served on the people of the Kolar District in 1924-25.

(*b*) How many out of such people have been found liable to income-tax?

(*c*) Are Government aware of the inconvenience caused by the issue of such notices to persons who are subsequently found not liable to the tax?

(*d*) Is it possible to pass orders authorising the authorities of the taluk to consult some select local merchants and Municipal Councillors regarding the condition of assessees, before recommendations are sent up for orders?

(*e*) In the present practice of calculating the income at a certain percentage on the transactions of assessees, is it not possible to reduce this percentage by 50 per cent?

(*f*) What is the total number of appeals preferred by the assessees to the Deputy Commissioner of the Kolar District? In how many of the appeals was the tax (1) reduced, and (2) cancelled?

SECRETARY TO GOVERNMENT, REVENUE DEPARTMENT.—

*A.*—42. (*a*) 1,801.

(*b*) 851.

(*c*) To prevent, as far as possible, the inconvenience referred to, the minimum income of potential assessees whose names are to be included in the list furnished by Amildars and Inspectors has recently been raised from 1,440 to 1,800 and instructions have also been issued to Income-tax Officers to exercise discretion under Section 22 (2) of the Regulation and omit the names of persons not likely to be in receipt of taxable income.

(*d*) This proposal was carefully considered and was not found to be practicable.

(*e*) These rates are reduced whenever circumstances warrant reduction.

(*f*) (i) 46 in the year 1924-25.
(ii) 9.
(iii) 10.

*Supplementary Questions.*

**Mr. Hampiah.**—

Comparing the replies given in (*a*) and (*b*) do not the Government consider that many notices were unnecessarily issued to parties?

**Second Member of Council.**—

Please see reply to section (*c*) where it is stated that instructions have been given to omit the names of persons not likely to be in receipt of taxable income.

**Mr. Hampiah.**—

If a committee were appointed to consider this question, will not the difficulties such as those pointed out be avoided?

**Second Member of Council.**—

If correct accounts are given by assessees there is no trouble, but if accounts are not forthcoming, how can any committee help?

**Mr. Hampiah.**—

With reference to answer (*e*) in what manner do the Government ascertain the circumstances warranting reductions?

**Second Member of Council.**—

Local enquiries will be made.

**Mr. Hampiah.**—

What are the circumstances referred to in (*e*)? Have they any reference to appeals?

**Second Member of Council.**—

No. It will be in connection with the original levy itself.

**Mr. Hampiah.**—

Are the Government not aware that people are very

much inconvenienced first having to prepare accounts, next to present them to the assessing officers at headquarters and then await their decision?

**Second Member of Council.—**

Government are aware of the difficulties and they are trying as much as possible to minimise the hardships caused to assessees.

**Mr. Byanna.—**

With reference to answer (*d*) can the Government say that the information received from Amildars regarding the taxable income of an assessee is more worthy of credence than that which may be collected from merchants, Municipal Councillors, etc.?

**Second Member of Council.—**

There is no question of relative trustworthiness.

**Mr. Rajagopalachar.—**

With reference to answer to section (*d*) will Government be pleased to explain how the proposal was found to be impracticable? Is it impracticable to Government or to the assessees?

**Revenue Secretary.—**

The assessees themselves object to a private party looking into their accounts.

By Mr. S. Chikkamuniappa (Sidlaghatta Taluk).—

Q.—43. Will the Government be pleased to state:—

(*a*) Why the Village Improvement Scheme and resolutions passed thereon have not been brought into force?

(*b*) Has it come to the notice of Government that great difficulty is experienced for want of roads in many places?

(*c*) Is it not possible to arrange for the construction of roads by the villagers concerned, the cost of culverts and bridges to be constructed thereon being borne by Government?